## [METHOD FOR FORMING CONTACT OR VIA PLUG]

## **Abstract of Disclosure**

A method for forming a contact or via plug is described. A dielectric layer and a patterned photoresist layer are sequentially formed on a substrate. A portion of the exposed dielectric layer is removed to form a first opening. A first liner is formed on the surfaces of the photoresist layer. An anisotropic etching process is conducted using the first liner and the photoresist layer as a mask to remove a portion of the dielectric layer under the first opening to form a second opening incorporating the first opening. A second liner is formed on the photoresist layer covering the first liner. Then, the above etching step is repeated to form a third opening that incorporates the second opening and exposes the substrate. The second liner, the first liner and the photoresist layer are removed, and then a conductive material is filled into the third opening to form a contact or via plug.

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